

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 04<sup>th</sup> December, 2023**

**No. 474**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 15/2023-GST/SIKKIM**

**Date: 19<sup>th</sup> June, 2023**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 39 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim in the Finance Department, No.12/2023–State Tax, dated the 24<sup>th</sup> May, 2023, namely:—

- (i) for the words, letter and figure—month of April, 2023 the words, letter and figure—months of April, 2023 and May, 2023 shall be substituted;
- (ii) for the words, letters and figure—thirty-first day of May, 2023, the words, letter and figure—thirtieth day of June, 2023 shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31<sup>st</sup> day of May, 2023.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

